

Foreign Recipients of U.S. Income, 1989

By Randy Miller*

U.S. source income paid to "foreign persons" rose nearly 73 percent in 1989 to over \$55 billion. U.S. tax withheld on this income rose by only 15 percent, to nearly \$2 billion. This difference results from the fact that a significant proportion of the increase in total payments was comprised of tax-free interest income. Almost 85 percent of the countries whose recipients received payments of more than \$10 million in 1989, experienced increases in such payments from 1988 levels; less than 10 percent of these countries experienced declines from prior year levels.

Payments to United Kingdom recipients increased by 181 percent to \$13.6 billion, making them the largest recipient group of U.S. source income in 1989. Payments to Japanese recipients, the largest recipient group in 1987 and 1988, rose to \$13.1 billion, an increase of 56 percent from 1988. Together these two countries accounted for almost half of all income paid to foreign recipients.

Payments to foreign persons rose from \$5 billion in 1979 to \$55 billion in 1989. A number of factors led to increased foreign investment in the United States during the 1980's, contributing to this large increase in total payments to foreign persons. For most of the 1980's, the U.S. economy was in an expansionary phase, providing an attractive and secure place for foreign investment. During the 1980's, the U.S. national savings rate was one of the lowest in the industrialized world, at about 3 percent of national income [1]. This forced domestic entities to search abroad for investment funds. Furthermore, the demand for investment funds by U.S. entities exerted upward pressure on interest rates, making investment in the United States more attractive. Because national savings rates were considerably higher in other countries, these countries were able to respond to the U.S. demand for investment funds. Also, in 1984, the United States removed the withholding tax on most types of portfolio interest, enabling U.S. entities to compete more effectively for funds in international financial markets.

BACKGROUND

U.S. source income of nonresident alien individuals and other foreign entities is taxed at a flat, statutory rate of 30 percent (or a lower treaty rate), unless such income is "effectively connected" with a U.S. trade or business or is exempt from U.S. taxation. The income shown in this article includes, but is not limited to, certain interest, dividends, compensation for personal services, rents and royalties, retirement payments and capital gains. Foreign persons' bank deposit interest is not included in these statistics, nor are amounts remitted to the United States by foreign governments under treaty agreements (see the Data Sources and Limitations section of this article).

U.S. individuals or corporations distributing U.S. source income are required to withhold taxes on this income, or to appoint a withholding agent (normally a financial institution) to do so. The payer or designated agent is fully liable for all taxes owed. Without this withholding requirement there would be no way to enforce taxpayer compliance. The payer or withholding agent is required to report the income paid to each foreign recipient on a Form 1042S, *Foreign Persons' U.S. Source Income Subject to Withholding*, an information return used to report income paid to foreign persons. Because foreign recipients are not required to file U.S. tax returns to report this income, it is not possible to tax them at ordinary graduated rates on their consolidated U.S. source income (as one U.S. payer would have no knowledge of payments made to the same recipient by other United States payers). Generally, the data on Form 1042S returns are shared with foreign countries with which the United States has a tax treaty or some type of exchange of information agreement.

Although the statutory withholding rate is 30 percent, the effective tax rate is frequently considerably lower for a number of reasons. First, more than 35 reciprocal tax treaties between the United States and its principal trad-

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ing partners often lower the effective withholding rates (see the Tax Treaties section of this article). Second, certain types of payments are exempt from U.S. taxation altogether, but still must be reported on Forms 1042S. In most cases, income paid to foreign government organizations is not taxed, unless such income is deemed to be effectively connected with a U.S. trade or business. Portfolio interest income is not subject to withholding. Only half of each social security and railroad retirement benefit payment is subject to the statutory rate of withholding. Finally, tax is withheld on most income paid to foreign private foundations at only a 4 percent rate.

DATA HIGHLIGHTS

Total payments to foreign persons increased by over \$23 billion in 1989. Interest payments comprised 67 percent of this increase, accounting for 60 percent of all foreign persons' U.S. source income in 1989. Dividends represented 22 percent of the increase in payments from 1988, but decreased as a percentage of total payments.

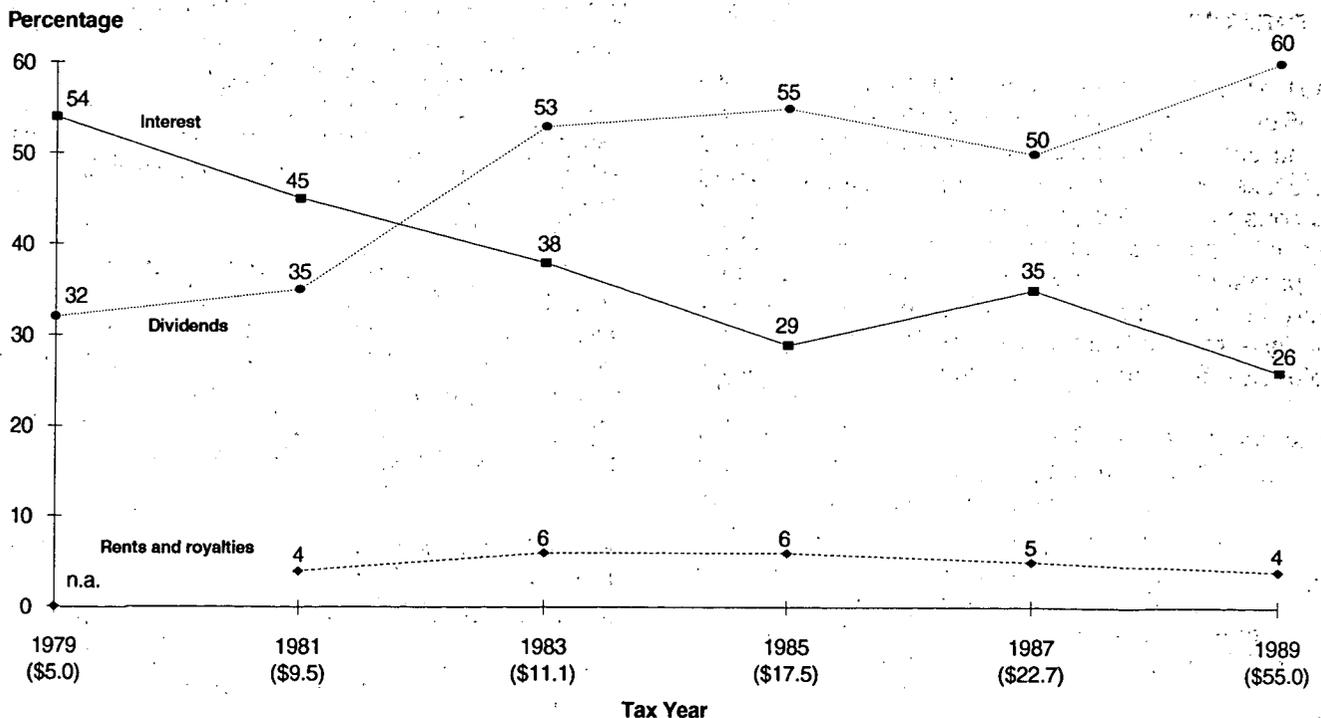
Figure A depicts the percentage of total income attributable to interest, dividends, and rents and royalties for

odd years from 1979-1989. During this period interest nearly doubled as a percentage of total income, while the percentage of total income attributable to dividends fell by half. Rents and royalties, as a percentage of total income, remained relatively stable.

In 1989, the total number of Forms 1042S fell 2 percent to 1,290,140. This was the first time since 1982 that the number of forms filed declined. The average payment rose to \$42,672, up 76 percent from 1988. The average tax withheld rose 14 percent to \$1,523. The principal reason for such a large disparity between the rise in income and the rise in taxes is that of the \$23 billion increase in total payments, \$19 billion (or 83 percent) was exempt from taxation.

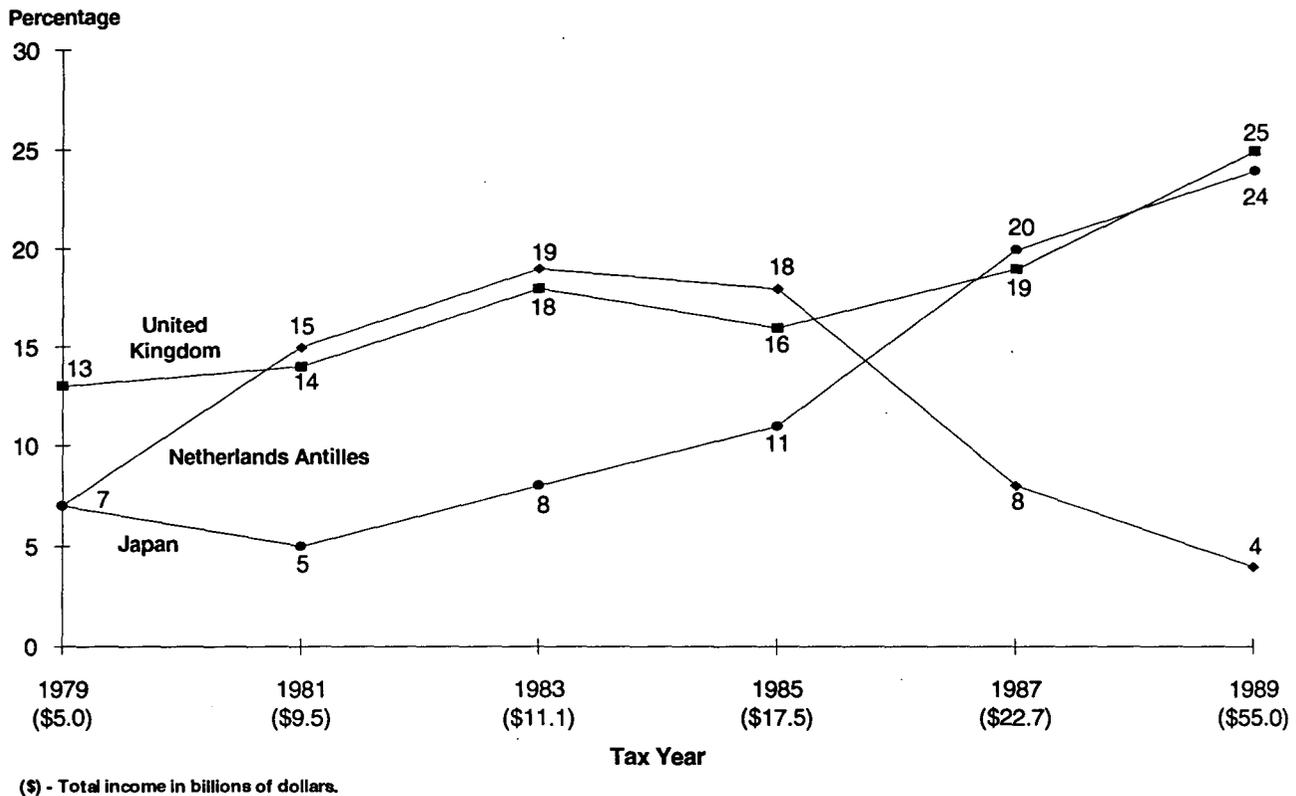
Payments to United Kingdom and Japanese recipients continued to rise, as they had throughout the 1980's. Payments to persons in the Netherlands Antilles (one of the most important sources of investment funds for much of the decade) rose by almost \$890 million in 1989, but decreased as a percentage of total income. Figure B displays the percentage of total income received by these countries for odd years between 1979-1989. More will be said about these trends in the Country of Recipient section of this article.

Figure A
Percentage of Total Income by Selected Income Type, 1979 - 1989



(\$) - Total income in billions of dollars. n.a. - not available.

Figure B
Percentage of Total Income Remitted to the United Kingdom, Japan, and the Netherlands Antilles, 1979-1989



TAX TREATIES

The United States participates in tax treaties with more than 35 of its principal trading partners (see Table 1). The main purpose of these treaties is to avoid international double taxation. Tax treaties generally involve reciprocal reductions in tax rates (or exemptions in some cases) between the participating countries. Tax treaties typically cede primary taxing authority to the source country (the country in which the income is earned), although this authority is frequently limited. The resident country of the recipient is then granted the residual taxing authority [2].

Most countries, including the United States, tax their residents on their worldwide income. Residents of such countries will typically receive domestic tax credits for taxes paid to foreign countries. Other countries, including a number of Latin American countries, tax only that income earned within their borders [3]. Generally, persons in these countries are granted exemptions from domestic taxation for any foreign source income.

Tax treaties reduce the U.S. tax liability for foreign persons earning U.S. source income. This reduction in

U.S. tax revenue is at least partially offset by the decline in foreign tax credits of U.S. persons receiving income from and paying taxes to treaty countries. These treaties reduce the foreign tax liability of U.S. persons, thus reducing the foreign tax credits available to such persons. Fewer foreign tax credits increase the revenue intake of domestic taxing authorities.

In 1989, persons in treaty countries received 89 percent of total U.S. source income payments to foreign persons, while paying 83 percent of all taxes. Figure C compares income, U.S. tax withheld, and effective U.S. tax rates for treaty and nontreaty country recipients for 1989. The effective rate of taxation is the amount of tax withheld as a percentage of total income paid.

Figure C.--Total Income, U.S. Tax Withheld, and Effective U.S. Tax Rates for Treaty and Nontreaty Countries, 1989
 (Money amounts are in millions of dollars)

Treaty status	Total income	U.S. tax withheld	Effective U.S. tax rate
	(1)	(2)	(3)
All countries.....	\$55,047	\$1,964	3.6%
Treaty countries.....	49,542	1,634	3.3
Nontreaty countries.....	5,505	330	6.0

TYPE OF INCOME

In 1989, interest payments of \$33 billion accounted for 60 percent of total U.S. source income paid to foreign persons (up 5 percentage points from the previous year). Such a high percentage of total income attributable to interest is a result of several factors. First, the Deficit Reduction Act of 1984 eliminated the tax withholding requirements on most portfolio interest payments, making interest-bearing portfolio accounts more attractive investments. In addition, many tax treaties reduce or eliminate the withholding on other interest payments to residents of these countries. Second, relatively high U.S. interest rates for much of the 1980's made U.S. interest bearing securities an attractive investment. As a result, foreign holdings of U.S. Treasury bonds and other bonds increased to record levels in the late 1980's [4].

The stock market crash on October 19, 1987, may have deterred foreign investors from increasing their equity investments [5]. The decrease in the percentage of total payments attributable to dividends in 1989 may partially reflect this hesitancy. It should also be noted that foreign investors in some countries simply chose to sell U.S. stocks and purchase stocks in their own domestic stock markets [6]. This tended to decrease U.S. dividend payments to foreign persons, thereby increasing the percentage of income paid in the form of interest.

Dividend income in 1989, at almost \$15 billion, was the second largest type of payment to foreign persons. These payments, however, decreased from 40 percent of all payments in 1988 to 26 percent in 1989. Dividend payments accounted for 67 percent of all taxes withheld (compared to 18 percent for interest payments). Figure D details income and tax information for the different types of income.

Figure D.—Income and U.S. Tax Withheld, by Type of Income, 1989

[Money amounts are in millions of dollars]

Income ¹ type	Total income	U.S. tax withheld	Percentage of total taxes	Effective U.S. tax rate
	(1)	(2)	(3)	(4)
All income types.....	\$55,047	\$1,964	100%	3.6%
Interest.....	33,267	348	18	1.0
Dividends.....	14,577	1,312	67	9.0
Rents and royalties.....	2,611	106	5	4.1
Retirement payments ¹	893	79	4	8.8
Compensation for personal services.....	836	40	2	4.8
Other/unknown.....	2,863	78	4	2.7

¹ Includes social security and railroad retirement benefits.

Note: Detail may not add to totals due to rounding.

TYPE OF RECIPIENT

Foreign corporations received 75 percent of all U.S. source income paid to foreign persons in 1989, while accounting for 69 percent of the U.S. tax withheld. U.S. source income paid to corporations totaled almost \$42 billion, more than doubling from 1988. Also, 88 percent of the increase in total payments from 1988 to 1989 was accounted for by corporations. Individuals and fiduciaries and nominees were the next largest groups (receiving \$3.8 and \$3.5 billion, respectively). Figure E presents the percentage of total income and U.S. tax withheld by type of recipient.

Compared with their income, corporations accounted for a relatively low percentage of total taxes. This was because nearly 70 percent of income distributed to corporations was exempt from taxation. Individuals, on the other hand, accounted for a high percentage of total taxes relative to their income. This was because individuals received almost 40 percent of their income in the form of dividends and retirement benefits, the two income types taxed at the highest effective rates.

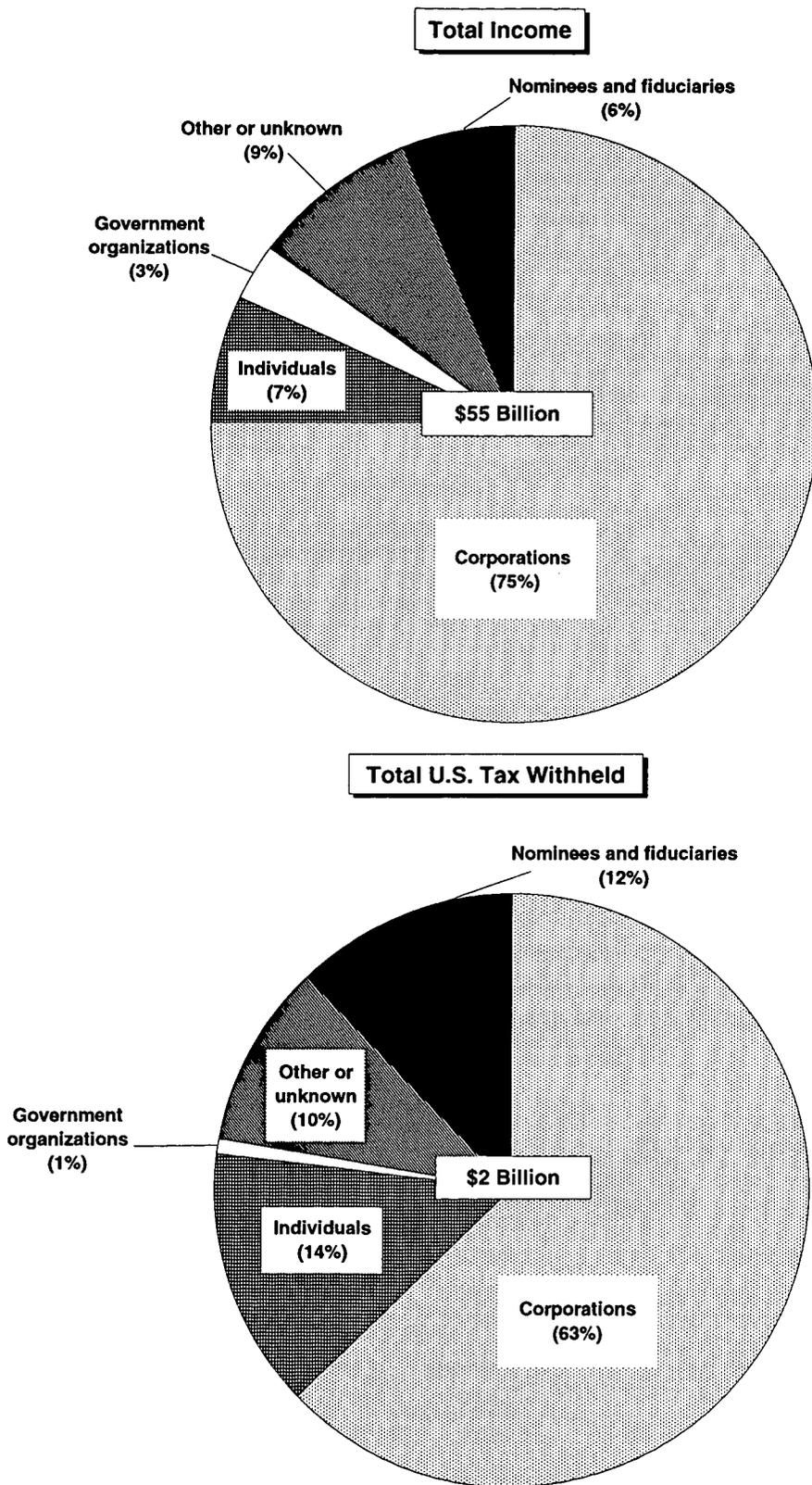
Foreign government organizations received \$1.5 billion in U.S. source income during 1989, and had almost \$20 million in taxes withheld. In 1988, the tax withheld was \$7.3 million on income of \$1.1 billion. For 1989, most income received by foreign government organizations was in the form of interest and dividends (over \$1 billion and nearly \$0.5 billion, respectively). Figure F shows the countries whose government organizations received the most income.

The War Revenue Act of 1917 provided for the tax exemption of certain income paid to foreign government organizations. This exemption was modified throughout the years due to the increase in commercial activities by foreign governments. The exemption generally does not apply to such commercial activities or in instances in which benefits are remitted to private entities [7].

COUNTRY OF RECIPIENT

In 1989, eight countries received total payments of more than \$1 billion each. These countries accounted for over 81 percent of total income and almost 74 percent of

Figure E
Total Income and U.S. Tax Withheld, by Type of Recipient, 1989



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Figure F.—Countries Whose Government Organizations Received the Most U.S. Source Income, 1989

(Money amounts are in thousands of dollars)

Country	Total income received by government organizations	U.S. tax withheld
All countries.....	\$1,535,804	\$19,832
Kuwait.....	219,942	5
United Kingdom.....	195,432	439
Japan.....	174,577	9,669
United Arab Emirates.....	172,280	—
Spain.....	163,250	12
Singapore.....	126,611	3,271

total taxes withheld. Figure G presents income and tax information on these countries by order of the largest income totals.

These 8 countries had an aggregate effective tax rate of 3.2 percent. The tax rates among each of these countries, however, varied between 1.6 percent and 4.9 percent. This variation can best be explained by differences in tax treaty provisions and differences in income type composition.

In 1989, United Kingdom residents received more U.S. source income than persons in any other country. A number of factors may explain this. First, during the 1980's, the United Kingdom invested more money in the United States than did any other country. Purchases of U.S. Treasury securities by persons in the United Kingdom increased by about 200 percent in 1989. Persons in the United Kingdom made net purchases of nearly \$3.5 billion in U.S. stocks, offsetting net sales by other European countries (such as West Germany and Switzerland). Foreign direct investment in the United States by the United Kingdom totaled \$119 billion in 1989, far surpassing every other country. Total reinvested earnings in U.S. assets dropped by \$6.6 billion to a slightly negative figure. A great deal of this decrease was ac-

Figure G.—Income and Taxes for the Eight Countries Whose Residents Received the Most U.S. Source Income, 1989

(Money amounts are in millions of dollars)

Country	Total income	Percentage increase from 1988	U.S. tax withheld	Effective U.S. tax rate
	(1)	(2)	(3)	(4)
Selected countries, total.....	\$45,198	80%	\$1,445	3.2%
United Kingdom.....	13,640	181	435	3.2
Japan.....	13,107	56	436	3.3
Netherlands.....	4,266	77	70	1.6
Canada.....	4,195	34	141	3.4
Switzerland.....	3,134	60	152	4.9
West Germany.....	2,478	71	103	4.2
Netherlands Antilles.....	2,466	56	52	2.1
France.....	1,914	49	56	2.9

counted for by large dividend payments to foreign persons (particularly to U.K. recipients) [8].

Payments to Japanese recipients rose by nearly \$4.7 billion, to just over \$13 billion. As Figure B demonstrates, Japan's share of total payments rose sharply since the beginning of the decade. This rise was due to the fact that in the 1980's Japan became the second largest source of investment funds for U.S. entities. Japan's rate of savings, at 20 percent of national income, has been one of the highest in the industrialized world [9]. Japanese banks became the world's largest and most powerful around the mid-1980's, making them a large source of funds for foreign borrowers [10]. Figure H displays the percentage of income and taxes by income type for Japanese and United Kingdom recipients.

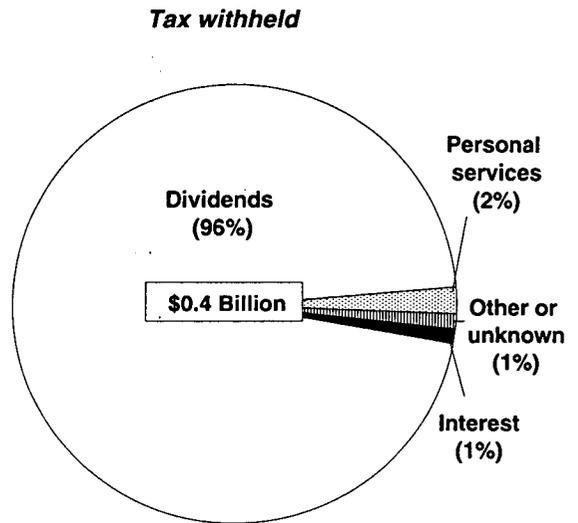
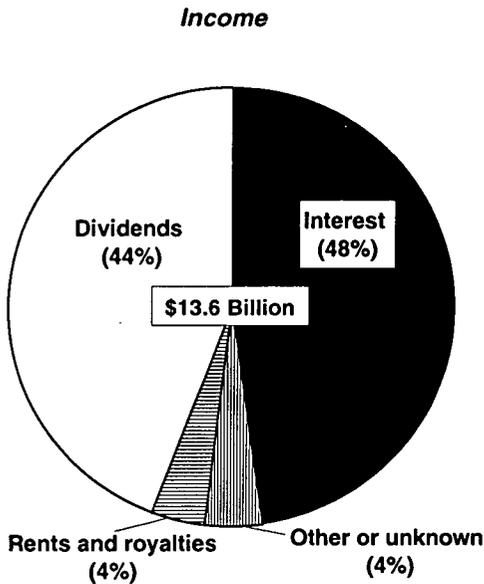
Payments to residents of the Netherlands Antilles increased in 1989 for the first time since 1985. In 1989, as in years past, interest accounted for the bulk of payments made to residents of the Netherlands Antilles. As a percentage of total income, payments to residents of the Netherlands Antilles decreased in 1989, as they have every year since the enactment of the Deficit Reduction Act in 1984. One goal of the Deficit Reduction Act of 1984 was to curb the need of U.S. borrowers to acquire funds indirectly through "tax haven" countries. Prior to this Act, the Netherlands Antilles was one of the most important sources of investment funds for U.S. borrowers because the present portfolio interest exemptions were not yet in effect. Interest payments to persons in the Netherlands Antilles were exempt from U.S. taxation under treaty provisions. Also, the Netherlands Antilles did not impose a withholding tax on interest payments to third-party lenders [11].

TAXES WITHHELD

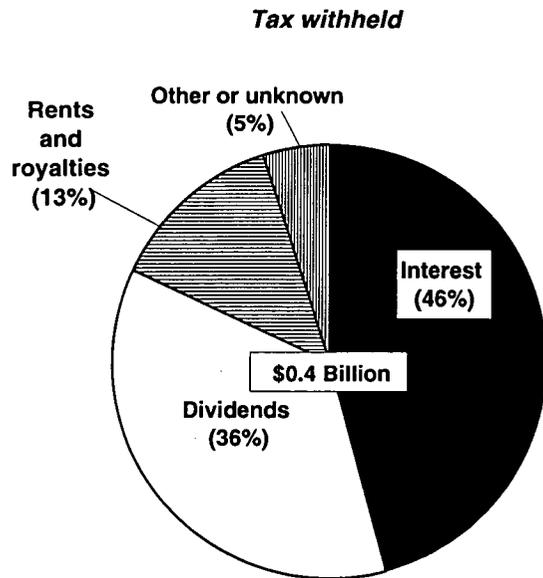
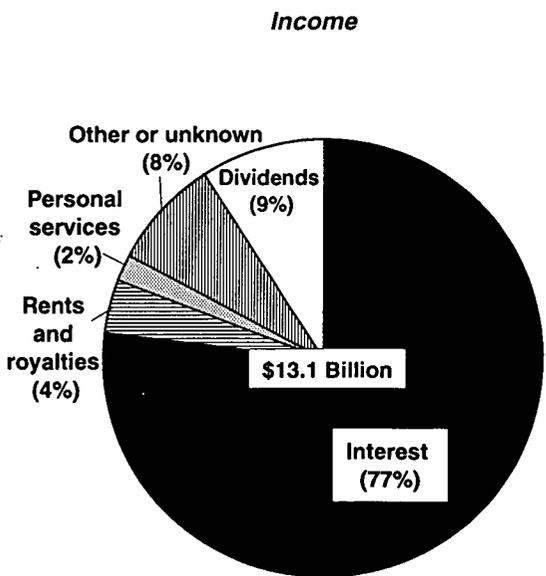
For Tax Year 1989, U.S. tax withheld amounted to almost \$2 billion on income of over \$55 billion. This translates to an effective tax rate of 3.6 percent. Only 3.9 percent of total U.S. source income was subject to the 30 percent statutory rate. Sixty-nine percent (or \$38 billion) of the \$55 billion total was exempt from taxation. The effective tax rate for income subject to withholding was 11.5 percent. Of the \$17 billion of income subject to taxation, only 12.7 percent was taxed at the statutory rate. Figure I displays the countries with the highest and lowest effective tax rates for 1989 (for countries with total U.S. source income greater than \$10 million).

Figure H
 Total Income and U.S. Tax Withheld, by Income Type for United Kingdom and Japanese Recipients, 1989

United Kingdom



Japan



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Figure I.—Countries with the Highest and Lowest Effective Tax Rates, 1989¹

Country	Effective U.S. tax rate
	Highest
Algeria.....	29.7%
Guernsey.....	18.1
Liberia.....	16.9
Yugoslavia.....	14.4
Lebanon.....	14.2
Liechtenstein.....	13.2
Greece.....	12.6
Philippines.....	12.6
Monaco.....	12.2
South Africa.....	11.4
	Lowest
United Arab Emirates.....	(²)
Malaysia.....	0.6%
Finland.....	0.6
Nigeria.....	0.7
Jordan.....	0.8
Kuwait.....	0.9
Pakistan.....	1.0
China.....	1.2
Bahrain.....	1.5
Taiwan.....	1.5

¹ For countries with total payments of \$10 million or more.

² Less than 0.05 percent.

Algeria, which had the highest effective tax rate of any country, received most of its U.S. source income in the form of dividends. Furthermore, Algeria does not participate in a tax treaty with the United States. These two factors explain the unusually high effective tax rate for Algeria. The countries with the lowest effective tax rates had most of their income exempt from U.S. taxation.

Sixty-three percent of the total U.S. tax withheld for foreign recipients was for income paid to corporations, compared to 14 percent for individuals and 12 percent for nominees and fiduciaries. About 69 percent of taxes withheld for corporations was for dividend payments. Of the \$1.3 billion in U.S. tax withheld for income paid to corporations, more than half was accounted for by Japan and the United Kingdom.

In 1989, about \$274 million in U.S. tax was withheld on income paid to foreign individuals. Individual recipients in Mexico and Canada paid more taxes than persons in any other country. Mexican individuals had \$34 million in taxes withheld, mostly for social security payments. The \$26 million in tax withheld for Canadian individuals was mostly for dividends.

Foreign government organizations had \$20 million in U.S. tax withheld. The effective tax rates for these organizations was 1.2 percent. Almost 68 percent of these taxes were withheld on dividend payments. U.S. tax withheld on payments to Japanese Government organizations accounted for almost half of total taxes withheld for such entities. The effective tax rate for Japanese Government organizations was 5.5 percent. Ethiopia was the only country whose government organizations had

U.S. tax withheld at the maximum 30 percent rate. Five countries (Gibraltar, Indonesia, Mexico, Netherlands Antilles and Venezuela) had effective U.S. tax rates over 29 percent.

SUMMARY

U.S. source income paid to foreign recipients totaled over \$55 billion in 1989. U.S. tax withheld on this income amounted to almost \$2 billion. Recipients in the United Kingdom and Japan accounted for almost 50 percent of U.S. income paid to foreign persons. Both of these countries invested more funds than any other country in the United States during the 1980's.

Corporations received more income (\$41.5 billion) and had more tax withheld (over \$1.3 billion) than all other recipient types combined. Interest payments accounted for 60 percent of all income distributed, while dividends accounted for 67 percent of all U.S. tax withheld.

DATA SOURCES AND LIMITATIONS

Payers (or their authorized withholding agents) of most U.S. source income to foreign persons must withhold tax in accordance with the Internal Revenue Code. Form 1042S, *Foreign Persons' U.S. Source Income Subject to Withholding*, is filed by the payer to report this income and the U.S. tax withheld. Often a financial institution acts as the payer's withholding agent.

The statistics in this article were tabulated by calendar year, based on all Forms 1042S filed with the IRS in 1989. The data reflect the income that was paid and the U.S. tax that was withheld in 1989, except for U.S. tax withheld by foreign governments and withholding agents. In a few countries, under treaty provisions, tax is withheld by foreign governments (or authorized entities) for income paid to foreign nominees and fiduciaries if the ultimate recipient is unknown. The purpose of such tax withholding is to prevent persons in nontreaty countries from reaping treaty benefits by indirectly channelling their income through a treaty country. When the ultimate recipient is not entitled to the treaty benefits, the foreign government (or withholding agent) remits the tax withheld back to the United States. This additional tax, therefore, is not generally attributed to specific income types and years. For this reason, the statistics in this article do not include tax withheld by foreign governments and foreign withholding agents (except for Canada, which remits its tax payments during the same calendar year in which the U.S. income

is paid). These amounts, however, are shown in Column 7 of Table 1.

Income that is "effectively connected" with a foreign person's U.S. trade or business is not subject to withholding tax, and is therefore generally not included in these statistics. This category of income was subject to the same graduated tax rates and methods of payment as the income of U.S. individuals and corporations.

Because all Forms 1042S are included in the statistics, the data are not subject to sampling error. However, the data are subject to nonsampling error, such as computer data entry errors and minor taxpayer reporting errors. A limited computerized program was used to test the data for certain basic numerical relationships, including the calculation of the correct tax withheld. In addition, Forms 1042S with income greater than \$2 million were manually verified.

EXPLANATION OF SELECTED TERMS

Effective Tax Rate.—For purposes of this article, the effective tax rate is total U.S. taxes divided by total income.

Foreign Persons.—For purposes of this article, foreign persons include (a) individuals whose residence is not within the United States and who are not U.S. citizens; and (b) corporations and other organizations (partnerships, private foundations, estates, trusts and other entities) created or organized outside the United States. For purposes of this article, persons residing in Puerto Rico and U.S. possessions are also considered foreign persons.

Income Effectively Connected With a U.S. Trade or Business.—Income that is "effectively connected" with a U.S. trade or business is exempt from withholding tax requirements. This income is taxed in the same manner as income paid to U.S. citizens and residents. Foreign corporations (individuals) must report such income on a Form 1120F (1040NR). This income is taxed at ordinary graduated U.S. rates. Effectively connected income may be erroneously reported on Forms 1042S, but the extent of its inclusion in the statistics is believed to be insignificant although unknown.

Nominee and Fiduciary.—An entity chosen or appointed to accept income for the eventual recipient of the income.

Typically, a financial institution acts as a nominee or fiduciary.

Tax Haven.—Countries having tax and secrecy laws favorable to foreign persons are generally considered to be tax havens.

Withholding Agent.—A withholding agent is any person or entity required to withhold taxes. Usually the withholding agent is the payer of the income or an entity (normally a financial institution) acting on behalf of the payer.

NOTES AND REFERENCES

- [1] "Whatever happened to saving?," *The Economist*, February 3-9, 1990, p. 13.
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- [5] Bradford, John J., "Foreign Recipients of U.S. Income, 1988," *Statistics of Income Bulletin*, Winter 1990-1991, Volume 10, Number 3.
- [6] Scholl, *op. cit.*, p. 59.
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- [8] Scholl, *op. cit.*, pp. 58-64. All statistics in this paragraph come from this source.
- [9] "Whatever happened to saving?," *op. cit.*, p. 13.
- [10] Daniels, John and Radebaugh, Lee, *International Business*, Addison-Wesley Publishers Company, 1989, pp. 312-314.
- [11] Lewis, Margaret P., "Foreign Recipients of U.S. Income, 1985," *Statistics of Income Bulletin*, Fall 1987, Volume 7, Number 2.

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Table 1.—Forms 1042S: Number of Returns, Total Income Paid, Tax Withheld, by Selected Treaty and Nontreaty Countries

(Money amounts are in thousands of dollars)

Country or geographic area	Number of Forms 1042S	Income paid			U.S. tax withheld		
		Total	Exempt from withholding	Subject to withholding	Total	By domestic withholding agents	By foreign governments and withholding agents
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	1,290,140	55,047,138	39,028,862	17,018,276	2,105,738	1,964,374	141,364
Treaty countries, total	944,754	49,542,478	34,028,370	15,514,511	1,776,293	1,634,929	141,364
Australia.....	22,824	528,213	286,364	241,849	34,702	34,702	--
Austria.....	6,096	199,581	173,187	26,394	4,263	4,159	104
Barbados.....	933	59,182	46,384	13,429	2,109	2,109	--
Belgium.....	11,574	874,182	712,692	161,489	27,313	22,579	4,734
Canada.....	252,272	4,195,804	3,072,577	1,123,227	140,837	140,837	--
China.....	11,469	116,230	108,156	8,075	1,388	1,388	--
Cyprus.....	1,040	9,446	7,636	1,810	208	208	--
Denmark.....	3,365	294,078	254,037	40,041	6,003	6,000	3
Egypt.....	1,627	6,251	4,156	2,095	346	346	--
Finland.....	1,456	199,130	185,060	14,070	1,226	1,226	--
France.....	22,990	1,913,535	1,318,075	595,460	56,693	56,380	313
Greece.....	16,344	50,074	12,728	37,346	6,307	6,307	--
Hungary.....	630	8,297	7,508	789	134	134	--
Iceland.....	157	612	287	325	63	63	--
Ireland.....	10,809	91,762	57,613	34,149	4,344	4,344	--
Italy.....	35,628	616,161	481,455	134,706	18,194	18,194	--
Jamaica.....	2,261	9,783	2,801	6,982	1,043	1,043	--
Japan.....	34,474	13,107,452	9,141,120	3,966,332	436,365	436,365	--
Luxembourg.....	4,508	492,706	324,114	168,593	46,731	43,180	3,551
Malta.....	681	2,027	1,831	196	39	39	--
Morocco.....	901	4,624	3,513	1,111	257	257	--
Netherlands Antilles.....	4,428	2,466,407	2,276,377	190,031	53,004	52,142	862
Netherlands.....	13,243	4,266,348	3,630,426	635,921	71,521	70,328	1,195
New Zealand.....	5,848	49,315	33,099	16,216	1,919	1,919	--
Norway.....	7,086	141,601	119,897	21,704	3,460	3,460	--
Pakistan.....	2,985	21,432	20,379	1,053	221	221	--
Philippines.....	27,719	95,276	20,766	74,510	11,972	11,972	--
Poland.....	3,033	16,110	4,992	11,118	1,636	1,636	--
Romania.....	116	3,227	255	2,973	335	335	--
South Korea.....	3,064	79,619	64,506	15,113	1,980	1,980	--
Sweden.....	7,823	359,132	96,563	262,569	20,237	20,237	--
Switzerland.....	35,161	3,134,320	1,560,416	1,573,904	279,530	152,065	127,465
Trinidad and Tobago.....	1,299	3,897	1,101	2,797	482	482	--
United Kingdom.....	296,170	13,639,871	8,194,855	5,445,016	438,516	435,379	3,137
USSR.....	1,036	10,645	9,194	1,451	355	355	--
West Germany.....	93,547	2,475,516	1,794,250	681,667	102,560	102,560	--
Nontreaty countries, total	345,386	5,504,660	4,000,492	1,503,765	329,445	329,445	--
Argentina.....	10,097	37,658	24,666	12,993	2,989	2,989	--
Bahamas.....	5,070	241,343	174,275	67,068	19,826	19,826	--
Bermuda.....	2,975	264,935	170,800	94,135	28,088	28,088	--
Brazil.....	6,305	29,965	17,133	12,833	3,145	3,145	--
British Virgin Islands.....	2,531	155,698	114,603	41,095	11,790	11,790	--
Cayman Islands.....	3,895	386,372	322,131	64,240	19,079	19,079	--
Hong Kong.....	17,488	313,410	207,259	106,151	28,532	28,532	--
Israel.....	7,669	43,723	28,335	15,388	3,610	3,610	--
Jersey.....	765	81,914	46,745	35,169	9,304	9,304	--
Kuwait.....	1,948	403,886	329,904	11,982	3,575	3,575	--
Liberia.....	1,124	63,654	27,457	36,197	10,821	10,821	--
Liechtenstein.....	2,432	48,320	26,711	21,609	6,394	6,394	--
Mexico.....	89,520	338,144	116,865	221,278	39,860	39,860	--
Panama.....	8,930	300,040	212,664	87,376	25,368	25,368	--
Portugal.....	7,673	38,697	15,193	23,774	3,912	3,912	--
Puerto Rico.....	3,958	15,223	13,031	2,191	562	562	--
Saudi Arabia.....	5,107	125,646	107,753	17,893	5,277	5,277	--
Singapore.....	7,177	228,091	206,171	21,920	6,198	6,198	--
South Africa.....	6,477	31,214	17,683	13,531	3,551	3,551	--
Spain.....	11,061	424,998	385,737	39,261	9,127	9,127	--
Taiwan.....	7,387	187,317	174,968	12,349	2,896	2,896	--
United Arab Emirates.....	909	316,177	315,270	908	270	270	--
Venezuela.....	10,617	37,159	25,295	11,864	3,291	3,291	--
Other nontreaty countries.....	124,271	1,391,076	919,843	471,233	81,980	81,980	--

Note: Detail may not add to totals because of rounding.

Table 2.--Forms 1042S: Number of Returns, Tax Withheld, and Total Income Paid by Income Type, by Selected Recipient Type and Country of Recipient

[Money amounts are in thousands of dollars]

Country or geographic area and recipient type	Number of Forms 1042S	U.S. tax withheld	Income paid					Social security and railroad retirement benefits	Compensation for personal services
			Total	Interest	Dividends	Rents and royalties			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All countries, total.....	1,280,140	1,964,374	55,047,138	33,267,081	14,577,372	2,611,125	892,583	836,010	
Individuals.....	1,088,309	273,804	3,826,350	1,407,798	591,633	184,132	892,583	280,886	
Corporations.....	90,196	1,232,283	41,541,348	26,162,471	10,813,748	2,235,770	--	492,139	
Algeria.....	112	5,075	17,043	47	16,817	8	14	42	
Individuals.....	96	26	206	13	14	--	14	42	
Corporations.....	5	5,047	16,831	32	16,800	--	--	--	
Argentina.....	10,097	2,989	37,658	22,825	4,065	227	4,254	2,956	
Individuals.....	8,753	2,528	29,901	16,851	3,215	56	4,254	2,401	
Corporations.....	206	95	3,413	3,112	180	76	--	12	
Australia.....	22,824	34,702	528,213	320,510	133,116	37,852	4,731	8,359	
Individuals.....	19,153	4,474	49,496	22,210	5,649	4,168	4,731	4,477	
Corporations.....	1,770	14,282	357,807	276,890	40,595	26,037	--	2,825	
Austria.....	6,096	4,159	199,580	169,315	15,490	1,045	3,248	4,401	
Individuals.....	3,525	1,544	12,692	1,037	1,773	259	3,248	2,778	
Corporations.....	1,023	1,227	153,189	144,300	6,112	697	--	--	
Bahamas.....	5,070	19,826	241,342	169,743	59,111	2,121	714	523	
Individuals.....	1,856	1,940	10,704	3,613	4,964	2	714	394	
Corporations.....	2,072	11,379	163,374	118,973	35,628	2,104	--	110	
Bahrain.....	592	801	53,743	49,963	3,384	5	7	6	
Individuals.....	418	111	544	140	377	--	7	6	
Corporations.....	79	538	41,927	40,129	1,441	--	--	--	
Barbados.....	933	2,109	59,812	47,849	10,162	62	1,259	4	
Individuals.....	714	289	2,220	294	305	26	1,259	2	
Corporations.....	96	815	18,883	14,146	4,730	--	--	1	
Belgium.....	11,574	22,578	874,181	711,325	98,575	32,817	2,170	9,632	
Individuals.....	9,194	2,121	23,007	4,133	4,666	1,270	2,170	5,841	
Corporations.....	1,098	13,530	227,402	142,568	38,112	31,076	--	3,407	
Bermuda.....	2,975	28,088	264,935	141,675	97,848	5,476	535	10,702	
Individuals.....	1,369	7,281	29,564	4,761	22,718	17	535	243	
Corporations.....	587	14,423	142,193	71,758	47,455	5,457	--	10,455	
Brazil.....	6,305	3,144	29,965	13,592	5,087	1,578	3,477	2,789	
Individuals.....	5,489	2,542	17,410	4,827	3,331	1,193	3,477	2,592	
Corporations.....	149	275	6,854	1,112	1,412	--	--	--	
British Virgin Islands.....	2,531	11,790	155,697	106,546	34,729	6,469	3	27	
Individuals.....	785	715	20,639	17,964	2,265	92	3	27	
Corporations.....	1,180	8,239	103,299	72,032	21,654	6,366	--	--	
Canada.....	252,272	140,836	4,195,803	2,335,931	1,226,367	107,639	209,070	39,905	
Individuals.....	216,060	26,325	428,532	39,405	55,820	19,246	209,070	25,270	
Corporations.....	15,472	100,916	3,354,579	2,142,754	968,198	52,046	--	9,297	
Cayman Islands.....	3,895	19,078	386,371	301,520	62,949	154	366	27	
Individuals.....	578	1,821	11,138	4,065	6,241	74	366	--	
Corporations.....	2,486	13,012	225,663	169,446	37,535	55	--	27	
Chile.....	2,944	1,487	14,768	7,637	3,106	192	1,450	1,126	
Individuals.....	2,413	890	8,660	4,195	1,707	12	1,450	174	
Corporations.....	88	347	4,347	2,501	799	178	--	773	
China.....	11,469	1,388	116,230	53,131	3,058	19	64	45,581	
Individuals.....	10,645	708	62,833	3,445	813	17	64	44,417	
Corporations.....	260	262	19,395	18,276	1,055	1	--	63	
Colombia.....	6,604	1,741	26,252	17,101	3,162	182	3,019	328	
Individuals.....	5,527	1,351	15,149	7,381	2,178	117	3,019	201	
Corporations.....	277	136	7,761	7,328	280	30	--	3	
Costa Rica.....	2,991	1,193	15,290	5,231	1,434	66	2,970	191	
Individuals.....	2,540	900	11,112	1,883	944	49	2,970	188	
Corporations.....	128	227	1,791	1,483	291	16	--	--	
Cyprus.....	1,040	208	9,445	953	212	2,333	782	117	
Individuals.....	991	157	6,264	219	128	(1)	782	117	
Corporations.....	3	18	2,387	--	33	2,325	--	--	
Czechoslovakia.....	1,121	1,185	5,854	317	202	668	3,120	1,126	
Individuals.....	1,020	846	4,607	306	160	32	3,120	565	
Corporations.....	9	41	137	2	23	12	--	100	
Denmark.....	3,365	5,999	294,078	205,428	36,058	21,176	3,566	1,683	
Individuals.....	2,747	973	7,799	876	660	304	3,566	989	
Corporations.....	256	1,017	142,349	109,146	7,716	20,628	--	655	
Dominican Republic.....	3,791	1,474	15,393	3,174	503	93	7,687	492	
Individuals.....	3,520	1,352	13,341	1,540	404	93	7,687	223	
Corporations.....	38	17	1,113	1,051	19	--	--	44	
East Germany.....	361	329	2,162	1,140	132	24	--	447	
Individuals.....	277	300	1,211	390	93	14	--	409	
Corporations.....	8	8	812	789	8	--	--	1	
Ecuador.....	2,510	923	11,740	4,949	875	471	3,716	268	
Individuals.....	2,204	769	7,961	1,632	498	471	3,716	223	
Corporations.....	57	61	1,424	1,309	111	--	--	--	
Egypt.....	1,627	346	6,250	482	1,805	23	24	1,007	
Individuals.....	1,469	134	4,661	286	432	23	24	992	
Corporations.....	23	183	1,266	63	1,201	--	--	2	
El Salvador.....	1,187	495	5,562	1,792	610	82	984	112	
Individuals.....	1,053	439	5,063	1,476	445	82	984	112	
Corporations.....	37	27	201	127	69	(1)	--	--	
Finland.....	1,456	1,225	199,129	154,340	11,395	6,119	2,051	1,805	
Individuals.....	1,160	407	4,031	243	155	32	2,051	1,089	
Corporations.....	183	739	129,777	100,133	11,078	5,994	--	353	
France.....	22,990	56,380	1,913,534	1,144,335	385,335	210,964	11,394	78,706	
Individuals.....	16,598	7,870	110,324	22,744	25,437	19,808	11,394	16,729	
Corporations.....	3,572	25,698	1,524,154	1,027,817	192,017	184,637	--	60,467	

Footnote at end of table.

Foreign Recipients of U.S. Income, 1989

Table 2.--Forms 1042S: Number of Returns, Tax Withheld, and Total Income Paid by Income Type, by Selected Recipient Type and Country of Recipient--Continued

(Money amounts are in thousands of dollars)

Country or geographic area and recipient type	Number of Forms 1042S	U.S. tax withheld	Income paid					Social security and railroad retirement benefits	Compensation for personal services
			Total	Interest	Dividends	Rents and royalties			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Greece.....	16,344	6,307	50,074	5,969	4,818	177	31,542	2,066	
Individuals.....	15,348	5,782	43,607	4,367	2,984	143	31,542	1,892	
Corporations.....	145	143	4,194	2,914	482	2	--	1	
Guernsey.....	399	6,532	36,128	15,038	19,950	233	--	--	
Individuals.....	61	301	2,706	1,641	494	4	--	--	
Corporations.....	203	3,703	22,751	10,457	11,912	229	--	--	
Honduras.....	1,689	591	35,157	1,829	648	25,525	1,098	332	
Individuals.....	1,570	492	8,988	1,580	294	44	1,098	325	
Corporations.....	30	76	25,944	190	270	25,479	--	--	
Hong Kong.....	17,488	28,531	313,410	225,082	68,910	6,409	4,458	1,568	
Individuals.....	12,404	6,838	46,385	21,117	14,469	1,111	4,458	814	
Corporations.....	1,334	13,937	178,275	142,568	27,602	5,296	--	649	
Hungary.....	630	133	8,297	4,762	195	190	167	2,102	
Individuals.....	583	123	3,229	137	111	6	167	1,933	
Corporations.....	6	4	254	(¹)	84	168	--	5	
India.....	3,662	1,566	27,582	11,368	1,074	76	637	6,219	
Individuals.....	3,216	1,330	11,456	386	636	58	637	1,788	
Corporations.....	53	78	6,991	2,361	145	(¹)	--	4,327	
Indonesia.....	1,642	1,345	38,988	32,779	1,944	81	68	2,045	
Individuals.....	1,221	1,040	6,714	2,636	1,033	81	68	2,044	
Corporations.....	154	216	31,265	29,681	577	--	--	1	
Ireland.....	10,809	4,344	91,762	34,289	24,466	462	8,453	6,209	
Individuals.....	10,184	1,846	24,045	9,931	2,300	265	8,453	1,035	
Corporations.....	190	887	54,657	22,805	11,157	107	--	94	
Isle of Man.....	812	1,591	21,871	13,775	4,927	238	--	125	
Individuals.....	609	71	2,790	2,404	183	33	--	--	
Corporations.....	124	1,200	16,955	10,374	3,805	206	--	--	
Israel.....	7,669	3,609	43,722	26,335	4,801	1,237	3,723	2,902	
Individuals.....	5,879	2,534	16,367	3,949	2,167	823	3,723	1,438	
Corporations.....	219	260	16,786	15,755	193	315	--	299	
Italy.....	35,628	18,193	616,161	376,455	71,613	45,921	91,729	15,375	
Individuals.....	33,665	5,570	127,571	4,908	6,343	9,311	91,729	7,240	
Corporations.....	824	7,903	427,165	341,228	37,845	35,664	--	6,309	
Jamaica.....	2,261	1,043	9,782	1,509	911	466	5,161	388	
Individuals.....	2,136	887	7,749	266	211	404	5,161	362	
Corporations.....	28	149	1,018	284	673	61	--	--	
Japan.....	34,474	436,364	13,107,451	10,154,137	1,203,246	572,219	11,227	312,473	
Individuals.....	26,146	15,513	296,690	199,168	50,882	6,581	11,227	14,013	
Corporations.....	6,300	361,658	10,917,779	8,652,852	826,007	550,739	--	296,761	
Jersey.....	765	9,304	81,913	49,667	31,835	105	7	--	
Individuals.....	130	143	886	390	433	23	7	--	
Corporations.....	282	4,634	49,467	32,648	16,729	83	--	--	
Jordan.....	589	126	16,064	13,714	232	2	67	68	
Individuals.....	525	93	2,215	371	126	3	67	66	
Corporations.....	14	3	13,695	13,290	10	--	--	--	
Kuwait.....	1,948	3,575	403,885	311,129	91,340	74	--	358	
Individuals.....	1,491	643	3,410	812	2,011	75	--	83	
Corporations.....	186	1,836	72,745	64,359	7,462	--	--	275	
Lebanon.....	1,679	601	4,219	1,648	1,499	312	284	54	
Individuals.....	1,499	409	3,095	1,264	1,141	33	284	50	
Corporations.....	39	115	514	136	99	280	--	--	
Liberia.....	1,124	10,820	63,654	25,385	34,964	19	55	3	
Individuals.....	436	415	2,669	977	1,319	--	55	3	
Corporations.....	444	2,611	30,901	21,663	7,734	19	--	--	
Liechtenstein.....	2,432	6,393	48,319	26,236	20,441	136	4	745	
Individuals.....	661	1,266	9,345	2,853	6,297	--	4	96	
Corporations.....	1,111	2,461	23,751	15,667	6,976	74	--	648	
Luxembourg.....	4,508	43,180	492,706	316,344	171,735	7	166	412	
Individuals.....	752	2,239	9,643	809	8,167	7	166	377	
Corporations.....	1,856	17,378	257,381	189,463	67,733	(¹)	--	30	
Malaysia.....	1,880	337	53,465	51,801	853	72	24	203	
Individuals.....	1,616	206	1,591	376	430	64	24	199	
Corporations.....	45	14	11,326	11,271	46	8	--	2	
Mexico.....	89,520	39,860	338,143	115,011	22,811	6,734	167,919	6,945	
Individuals.....	84,123	34,133	276,258	70,157	16,657	3,178	167,919	4,019	
Corporations.....	715	3,624	26,186	17,613	1,413	2,998	--	516	
Monaco.....	1,223	2,106	17,276	9,489	5,907	188	87	1,358	
Individuals.....	909	780	6,077	2,612	2,017	163	87	1,002	
Corporations.....	108	584	7,579	5,669	1,835	16	--	10	
Netherlands.....	13,243	70,326	4,266,347	2,070,890	1,837,185	199,540	5,576	23,784	
Individuals.....	8,922	5,354	61,328	12,678	28,533	584	5,576	7,840	
Corporations.....	1,956	32,079	3,766,540	1,895,090	1,567,404	184,254	--	15,360	
Netherlands Antilles.....	4,428	52,142	2,466,407	1,948,113	169,374	36,687	404	137	
Individuals.....	1,640	1,546	10,684	3,295	5,621	700	404	71	
Corporations.....	1,947	41,125	2,318,860	1,835,599	137,431	35,798	--	58	
New Zealand.....	5,848	1,919	49,314	34,078	3,053	9,487	375	676	
Individuals.....	5,363	462	15,697	11,893	1,066	258	375	590	
Corporations.....	154	488	18,264	16,218	1,468	549	--	26	
Norway.....	7,086	3,460	141,601	53,342	7,930	1,818	11,787	2,661	
Individuals.....	6,490	2,231	18,073	1,693	1,206	550	11,787	1,234	
Corporations.....	207	793	89,021	40,477	4,128	1,148	--	1,265	
Oman.....	153	21	7,025	4,435	2,510	11	--	--	
Individuals.....	128	15	207	91	37	11	--	--	
Corporations.....	3	3	13	1	12	--	--	--	

Footnote at end of table.

Foreign Recipients of U.S. Income, 1989

37

Table 2.—Forms 1042S: Number of Returns, Tax Withheld, and Total Income Paid by Income Type, by Selected Recipient Type and Country of Recipient—Continued

(Money amounts are in thousands of dollars)

Country or geographic area and recipient type	Number of Forms 1042S	U.S. tax withheld	Income paid					Social security and railroad retirement benefits	Compensation for personal services
			Total	Interest	Dividends	Rents and royalties	Total		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Pakistan.....	2,985	220	21,432	515	407	3	140	1,892	
Individuals.....	2,859	176	21,064	313	285	1	140	1,863	
Corporations.....	11	5	188	170	17	2	—	—	
Panama.....	8,930	25,368	300,040	159,884	116,283	15,100	1,018	884	
Individuals.....	3,036	2,521	20,867	8,619	7,605	256	1,018	213	
Corporations.....	3,908	12,691	213,629	121,854	87,739	1,441	—	404	
Peru.....	2,910	870	10,361	4,803	1,600	406	874	356	
Individuals.....	2,447	585	7,613	2,907	946	390	874	205	
Corporations.....	55	189	956	493	426	13	—	6	
Philippines.....	27,719	11,972	95,275	15,234	4,550	40	66,592	1,957	
Individuals.....	26,915	11,744	82,839	5,626	1,914	37	66,592	1,874	
Corporations.....	131	88	7,235	6,950	234	(¹)	—	2	
Poland.....	3,033	1,636	16,110	772	624	58	9,712	3,668	
Individuals.....	2,964	1,568	14,789	339	70	15	9,712	3,390	
Corporations.....	10	27	993	433	550	—	—	4	
Portugal.....	7,673	3,912	38,966	12,877	2,551	101	20,806	276	
Individuals.....	7,384	3,397	24,062	1,401	919	47	20,806	231	
Corporations.....	101	417	13,910	10,827	1,374	17	—	3	
Puerto Rico.....	3,958	561	15,222	13,696	619	35	488	97	
Individuals.....	3,459	210	1,196	98	342	31	488	11	
Corporations.....	291	320	9,921	9,632	169	1	—	64	
Saudi Arabia.....	5,107	5,277	125,646	66,063	50,296	831	14	7,066	
Individuals.....	3,949	1,622	8,418	2,191	3,913	782	14	174	
Corporations.....	186	2,686	34,464	32,951	1,259	41	—	196	
Singapore.....	7,177	6,197	228,090	154,984	53,071	575	148	269	
Individuals.....	6,123	932	5,230	2,513	1,583	327	148	233	
Corporations.....	285	1,550	46,583	29,561	1,345	248	—	24	
South Africa.....	6,477	3,551	31,213	21,388	3,363	712	529	1,778	
Individuals.....	6,136	1,089	22,407	15,586	1,086	429	529	1,416	
Corporations.....	52	2,194	7,720	5,583	2,075	51	—	11	
South Korea.....	3,064	1,980	79,619	59,602	3,095	19	121	5,465	
Individuals.....	2,728	430	10,629	1,518	495	19	121	5,002	
Corporations.....	107	1,464	35,210	25,035	2,383	—	—	135	
Spain.....	11,061	9,126	424,997	386,846	10,388	2,695	13,415	5,026	
Individuals.....	9,836	4,805	34,461	7,401	4,509	210	13,415	4,284	
Corporations.....	490	2,953	220,859	214,448	3,003	1,585	—	65	
Sweden.....	7,823	20,237	359,132	66,828	235,842	20,332	10,808	16,638	
Individuals.....	6,885	5,906	40,444	2,231	11,102	952	10,808	11,440	
Corporations.....	320	6,733	264,700	37,557	201,350	18,779	—	2,785	
Switzerland.....	35,161	152,064	3,134,319	1,693,379	889,069	461,708	4,755	25,173	
Individuals.....	13,237	10,305	123,680	50,171	49,635	6,423	4,755	5,483	
Corporations.....	15,785	90,324	2,494,686	1,500,199	499,684	442,221	—	18,323	
Taiwan.....	7,387	2,895	187,317	175,688	5,279	375	123	1,267	
Individuals.....	6,107	2,069	16,920	7,753	3,225	371	123	1,151	
Corporations.....	128	395	164,678	163,747	658	4	—	29	
Thailand.....	1,651	509	26,969	24,108	789	383	442	394	
Individuals.....	1,435	458	3,707	1,054	627	383	442	380	
Corporations.....	38	8	10,118	10,095	20	—	—	3	
United Arab Emirates.....	909	270	316,177	137,864	176,735	1	—	2	
Individuals.....	765	161	3,030	854	604	1	—	2	
Corporations.....	41	83	3,565	3,464	101	—	—	—	
United Kingdom.....	296,170	435,378	13,639,871	6,604,858	5,992,923	504,129	42,280	90,958	
Individuals.....	269,860	15,468	873,300	648,654	49,404	27,573	42,280	45,826	
Corporations.....	11,300	312,099	10,742,126	4,841,559	5,148,933	442,265	—	24,592	
Uruguay.....	2,587	907	14,686	10,482	2,678	80	156	54	
Individuals.....	1,405	345	4,519	2,229	870	65	156	6	
Corporations.....	395	264	6,690	5,830	854	—	—	1	
Venezuela.....	10,617	3,290	37,158	23,705	7,425	691	1,118	1,169	
Individuals.....	8,369	2,229	23,029	13,171	4,756	605	1,118	1,004	
Corporations.....	475	415	5,596	4,292	981	30	—	16	
West Germany.....	93,547	102,560	2,475,516	1,388,266	631,021	221,775	36,204	33,638	
Individuals.....	79,307	26,090	339,043	71,277	109,107	67,902	36,204	27,311	
Corporations.....	3,232	60,992	1,729,098	1,108,544	427,650	129,059	—	3,663	
Yugoslavia.....	3,801	2,140	14,897	1,450	490	289	11,656	207	
Individuals.....	3,703	2,057	13,671	592	366	153	11,656	111	
Corporations.....	15	32	344	251	90	—	—	—	
Other countries.....	52,347	32,761	564,145	368,691	373,111	28,167	63,140	37,478	
Individuals.....	46,319	12,281	112,164	34,603	35,610	5,125	63,140	11,593	
Corporations.....	2,436	13,377	368,583	289,939	252,920	18,614	—	21,886	

¹ Less than \$500.